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Tables for Percentage Method of Withholding

(For Wages Paid in 2005)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$51	\$0		
Over—	But not over—		of excess over—
\$51	—\$188	10%	—\$51
\$188	—\$606	\$13.70 plus 15%	—\$188
\$606	—\$1,341	\$76.40 plus 25%	—\$606
\$1,341	—\$2,922	\$260.15 plus 28%	—\$1,341
\$2,922	—\$6,313	\$702.83 plus 33%	—\$2,922
\$6,313		\$1,821.86 plus 35%	—\$6,313

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$154	\$0		
Over—	But not over—		of excess over—
\$154	—\$435	10%	—\$154
\$435	—\$1,273	\$28.10 plus 15%	—\$435
\$1,273	—\$2,322	\$153.80 plus 25%	—\$1,273
\$2,322	—\$3,646	\$416.05 plus 28%	—\$2,322
\$3,646	—\$6,409	\$786.77 plus 33%	—\$3,646
\$6,409		\$1,698.56 plus 35%	—\$6,409

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$102	\$0		
Over—	But not over—		of excess over—
\$102	—\$377	10%	—\$102
\$377	—\$1,212	\$27.50 plus 15%	—\$377
\$1,212	—\$2,683	\$152.75 plus 25%	—\$1,212
\$2,683	—\$5,844	\$520.50 plus 28%	—\$2,683
\$5,844	—\$12,625	\$1,405.58 plus 33%	—\$5,844
\$12,625		\$3,643.31 plus 35%	—\$12,625

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$308	\$0		
Over—	But not over—		of excess over—
\$308	—\$869	10%	—\$308
\$869	—\$2,546	\$56.10 plus 15%	—\$869
\$2,546	—\$4,644	\$307.65 plus 25%	—\$2,546
\$4,644	—\$7,292	\$832.15 plus 28%	—\$4,644
\$7,292	—\$12,817	\$1,573.59 plus 33%	—\$7,292
\$12,817		\$3,396.84 plus 35%	—\$12,817

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$110	\$0		
Over—	But not over—		of excess over—
\$110	—\$408	10%	—\$110
\$408	—\$1,313	\$29.80 plus 15%	—\$408
\$1,313	—\$2,906	\$165.55 plus 25%	—\$1,313
\$2,906	—\$6,331	\$563.80 plus 28%	—\$2,906
\$6,331	—\$13,677	\$1,522.80 plus 33%	—\$6,331
\$13,677		\$3,946.98 plus 35%	—\$13,677

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$333	\$0		
Over—	But not over—		of excess over—
\$333	—\$942	10%	—\$333
\$942	—\$2,758	\$60.90 plus 15%	—\$942
\$2,758	—\$5,031	\$333.30 plus 25%	—\$2,758
\$5,031	—\$7,900	\$901.55 plus 28%	—\$5,031
\$7,900	—\$13,885	\$1,704.87 plus 33%	—\$7,900
\$13,885		\$3,679.92 plus 35%	—\$13,885

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$221	\$0		
Over—	But not over—		of excess over—
\$221	—\$817	10%	—\$221
\$817	—\$2,625	\$59.60 plus 15%	—\$817
\$2,625	—\$5,813	\$330.80 plus 25%	—\$2,625
\$5,813	—\$12,663	\$1,127.80 plus 28%	—\$5,813
\$12,663	—\$27,354	\$3,045.80 plus 33%	—\$12,663
\$27,354		\$7,893.83 plus 35%	—\$27,354

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$667	\$0		
Over—	But not over—		of excess over—
\$667	—\$1,883	10%	—\$667
\$1,883	—\$5,517	\$121.60 plus 15%	—\$1,883
\$5,517	—\$10,063	\$666.70 plus 25%	—\$5,517
\$10,063	—\$15,800	\$1,803.20 plus 28%	—\$10,063
\$15,800	—\$27,771	\$3,409.56 plus 33%	—\$15,800
\$27,771		\$7,359.99 plus 35%	—\$27,771

Tables for Percentage Method of Withholding (Continued)

(For Wages Paid in 2005)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$663 \$0

Over—	But not over—		of excess over—
\$663	—\$2,450 .	10%	—\$663
\$2,450	—\$7,875 .	\$178.70 plus 15%	—\$2,450
\$7,875	—\$17,438 .	\$992.45 plus 25%	—\$7,875
\$17,438	—\$37,988 .	\$3,383.20 plus 28%	—\$17,438
\$37,988	—\$82,063 .	\$9,137.20 plus 33%	—\$37,988
\$82,063		\$23,681.95 plus 35%	—\$82,063

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$2,000 \$0

Over—	But not over—		of excess over—
\$2,000	—\$5,650 .	10%	—\$2,000
\$5,650	—\$16,550 .	\$365.00 plus 15%	—\$5,650
\$16,550	—\$30,188 .	\$2,000.00 plus 25%	—\$16,550
\$30,188	—\$47,400 .	\$5,409.50 plus 28%	—\$30,188
\$47,400	—\$83,313 .	\$10,228.86 plus 33%	—\$47,400
\$83,313		\$22,080.15 plus 35%	—\$83,313

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$1,325 \$0

Over—	But not over—		of excess over—
\$1,325	—\$4,900 .	10%	—\$1,325
\$4,900	—\$15,750 .	\$357.50 plus 15%	—\$4,900
\$15,750	—\$34,875 .	\$1,985.00 plus 25%	—\$15,750
\$34,875	—\$75,975 .	\$6,766.25 plus 28%	—\$34,875
\$75,975	—\$164,125 .	\$18,274.25 plus 33%	—\$75,975
\$164,125		\$47,363.75 plus 35%	—\$164,125

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$4,000 \$0

Over—	But not over—		of excess over—
\$4,000	—\$11,300 .	10%	—\$4,000
\$11,300	—\$33,100 .	\$730.00 plus 15%	—\$11,300
\$33,100	—\$60,375 .	\$4,000.00 plus 25%	—\$33,100
\$60,375	—\$94,800 .	\$10,818.75 plus 28%	—\$60,375
\$94,800	—\$166,625 .	\$20,457.75 plus 33%	—\$94,800
\$166,625		\$44,160.00 plus 35%	—\$166,625

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$2,650 \$0

Over—	But not over—		of excess over—
\$2,650	—\$9,800 .	10%	—\$2,650
\$9,800	—\$31,500 .	\$715.00 plus 15%	—\$9,800
\$31,500	—\$69,750 .	\$3,970.00 plus 25%	—\$31,500
\$69,750	—\$151,950 .	\$13,532.50 plus 28%	—\$69,750
\$151,950	—\$328,250 .	\$36,548.50 plus 33%	—\$151,950
\$328,250		\$94,727.50 plus 35%	—\$328,250

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$8,000 \$0

Over—	But not over—		of excess over—
\$8,000	—\$22,600 .	10%	—\$8,000
\$22,600	—\$66,200 .	\$1,460.00 plus 15%	—\$22,600
\$66,200	—\$120,750 .	\$8,000.00 plus 25%	—\$66,200
\$120,750	—\$189,600 .	\$21,637.50 plus 28%	—\$120,750
\$189,600	—\$333,250 .	\$40,915.50 plus 33%	—\$189,600
\$333,250		\$88,320.00 plus 35%	—\$333,250

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: The amount of income tax to withhold per day is:

Not over \$10.20 \$0

Over—	But not over—		of excess over—
\$10.20	—\$37.70 .	10%	—\$10.20
\$37.70	—\$121.20 .	\$2.75 plus 15%	—\$37.70
\$121.20	—\$268.30 .	\$15.28 plus 25%	—\$121.20
\$268.30	—\$584.40 .	\$52.06 plus 28%	—\$268.30
\$584.40	—\$1,262.50 .	\$140.57 plus 33%	—\$584.40
\$1,262.50		\$364.34 plus 35%	—\$1,262.50

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: The amount of income tax to withhold per day is:

Not over \$30.80 \$0

Over—	But not over—		of excess over—
\$30.80	—\$86.90 .	10%	—\$30.80
\$86.90	—\$254.60 .	\$5.61 plus 15%	—\$86.90
\$254.60	—\$464.40 .	\$30.77 plus 25%	—\$254.60
\$464.40	—\$729.20 .	\$83.22 plus 28%	—\$464.40
\$729.20	—\$1,281.70 .	\$157.36 plus 33%	—\$729.20
\$1,281.70		\$339.69 plus 35%	—\$1,281.70